

Senate File 352 - Introduced

SENATE FILE 352
BY COMMITTEE ON LOCAL
GOVERNMENT

(SUCCESSOR TO SF 41)

A BILL FOR

1 An Act relating to emergency management services and emergency
2 medical services and including applicability provisions.
3 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF IOWA:

1 Section 1. Section 29C.9, subsections 2 and 4, Code 2023,
2 are amended to read as follows:

3 2. The commission shall be composed of a member of the
4 board of supervisors, the sheriff, and the mayor from each
5 city within the county. A commission member may designate an
6 alternate to represent the designated entity. For any activity
7 relating to section 29C.17, subsection 2, 7, or 8, or chapter
8 24, participation shall only be by a commission member or a
9 designated alternate that is an elected official from the same
10 designated entity.

11 4. For the purposes of this chapter, a commission is a
12 municipality as defined in section 670.1 and a municipality as
13 defined in section 24.2.

14 Sec. 2. Section 29C.17, subsection 2, paragraph a, Code
15 2023, is amended to read as follows:

16 a. A countywide special levy ~~pursuant to section 331.424,~~
17 ~~subsection 1,~~ certified and levied by the commission at a rate
18 not to exceed thirty-five cents per one thousand dollars of
19 assessed value of taxable property to be used for the general
20 services and operation of the local emergency management agency
21 and a countywide additional levy certified and levied by the
22 commission at a rate not to exceed one dollar per one thousand
23 dollars of assessed value of taxable property to be used for
24 special or unique services and operations approved by the
25 commission.

26 Sec. 3. Section 29C.17, subsection 6, Code 2023, is amended
27 to read as follows:

28 6. Subject to chapter 24, the commission shall adopt,
29 certify, and provide a budget, on or before February 28 of
30 each year, to the funding entities determined pursuant to
31 subsection 2. The form of the budget shall be as prescribed
32 by the department of management. Any portion of a tax levied
33 by a county or city to support the local emergency management
34 agency shall be identified separately on tax statements issued
35 by the county treasurer. A tax levied by the commission under

1 subsection 2, paragraph "a", shall be identified separately on
2 tax statements issued by the county treasurer.

3 Sec. 4. Section 29C.17, Code 2023, is amended by adding the
4 following new subsections:

5 NEW SUBSECTION. 7. If a commission is meeting the
6 financial obligations for implementation of its local emergency
7 management program and operation of the local emergency
8 management agency, the commission may reserve an amount
9 of unobligated and unencumbered funds, excluding amounts
10 reserved or obligated under the capital improvement plan under
11 subsection 8, for expenditure obligations in a future fiscal
12 year, not to exceed an amount equal to thirty percent of local
13 emergency management agency's approved budget for the fiscal
14 year.

15 NEW SUBSECTION. 8. Each commission shall, as part of the
16 local emergency management agency's budgeting process, adopt
17 a capital improvement plan that identifies large expenditures
18 or capital improvement projects and the funding sources and
19 financing of such projects. Amounts reserved or obligated
20 under a capital improvement plan are not subject to the reserve
21 amount limitation under subsection 7.

22 Sec. 5. Section 331.424, subsection 1, paragraph a,
23 subparagraph (9), Code 2023, is amended by striking the
24 subparagraph.

25 Sec. 6. Section 422D.6, subsection 3, Code 2023, is amended
26 by adding the following new paragraph:

27 NEW PARAGRAPH. i. Salaries and benefits of emergency
28 medical care providers, as defined in section 147A.1.

29 Sec. 7. APPLICABILITY. This Act applies to budgets for
30 property taxes due and payable in fiscal years beginning on or
31 after July 1, 2024.

32 EXPLANATION

33 The inclusion of this explanation does not constitute agreement with
34 the explanation's substance by the members of the general assembly.

35 Under Code section 29C.17, a local emergency management

1 agency's approved budget is funded by one or any combination
2 of several funding options, as determined by the local
3 emergency management commission, including a countywide
4 special levy pursuant to Code section 331.424(1) under the
5 county's supplemental property tax levy authority in an amount
6 sufficient to pay for the maintenance and operation of the
7 local emergency management agency. This bill authorizes the
8 local emergency management commission to certify and levy the
9 countywide special levy for the general services and operation
10 of the agency at a rate not to exceed \$0.35 per \$1,000 of
11 assessed value and strikes the county's authority to certify
12 such a levy. The bill also authorizes the local emergency
13 management commission to certify and levy a countywide
14 additional levy not to exceed \$1.00 per \$1,000 of assessed
15 value for special or unique services and operations approved
16 by the commission. The bill also specifies that the local
17 emergency management commission is a municipality for purposes
18 of Code chapter 24 (local budgets).

19 Code chapter 422D authorizes counties to impose a property
20 tax levy, an income surtax, or a combination of both taxes
21 within the county, excluding those areas within a benefited
22 emergency medical services district under Code chapter 357F, to
23 be used for specified emergency medical services costs, if the
24 taxes are approved at election.

25 The bill adds salaries and benefits of emergency medical
26 care providers, as defined in Code section 147A.1, to the
27 eligible expenditures from the county emergency medical
28 services trust fund under Code section 422D.6.

29 The bill also provides that if a commission is meeting
30 the financial obligations for implementation of its local
31 emergency management program and operation of the local
32 emergency management agency, the commission may reserve an
33 amount of unobligated and unencumbered funds, excluding amounts
34 reserved or obligated under the capital improvement plan, as
35 required under the bill, for expenditure obligations in a

1 future fiscal year, not to exceed an amount equal to 30 percent
2 of the local emergency management agency's approved budget for
3 the applicable fiscal year. As part of the local emergency
4 management agency's budgeting process, the bill requires the
5 commission to adopt a capital improvement plan that identifies
6 large expenditures or capital improvement projects and the
7 funding sources and financing of such projects.

8 The bill applies to budgets for property taxes due and
9 payable in fiscal years beginning on or after July 1, 2024.